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B4 (Official Form 4) (12/07)

United States Bankruptcy Court Eastern District of Pennsylvania

In re	Peanut & Pals, Inc.			
		Debtor(s)	Chapter	11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Barbara and Charles Pokrandt 1907 South Sheridan St. Bay City, MI 48708	Barbara and Charles Pokrandt 1907 South Sheridan St. Bay City, MI 48708	Possible security interest in shares of stock for loan(s) to business		120,000.00 (Unknown secured)
Internal Revenue Service 600 Arch St. Philadelphia, PA 19106-1611	Internal Revenue Service 600 Arch St. Philadelphia, PA 19106-1611	Possible tax liability. Debtor reserves the right to contest validity and/or amount(s) thereof.	Disputed	Unknown
Pennsylvania Department of Revenue Bankruptcy Division P.O. Box 280946 Harrisburg, PA 17128-0946	Pennsylvania Department of Revenue Bankruptcy Division P.O. Box 280946 Harrisburg, PA 17128-0946	Possible tax liability. Debtor reserves the right to contest validity and/or amount(s) thereof.	Disputed	Unknown
Whit Shopping Center Associates 500 Old Country Rd. Garden City, NY 11530	Whit Shopping Center Associates 500 Old Country Rd. Garden City, NY 11530	Past due rent and related charges. Debtor reserves right to contest validity and/or amount of claim.	Disputed	32,501.19

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In re	n re Peanut & Pals, Inc.		Case No.	
		Debtor(s)		

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date	January 11, 2012	Signature	/s/ Jessica Lewis
			Jessica Lewis
			President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.